

IN THE CLAIMS

Please amend the claims as follows:

1. (Withdrawn, Currently Amended) The polishing pad of Claim 7, wherein said pad is produced by a method comprising: A method for producing a polishing pad, comprising the steps of:

~~dispersing the water-soluble particles in a crosslinking agent to produce a dispersion, mixing the dispersion with a polyisocyanate and/or an isocyanate terminated urethane prepolymer to produce a mixed solution, and~~

~~reacting the mixed solution to produce a polishing pad comprising a polishing layer having the water-soluble particles dispersed in a polymer matrix.~~

2. (Withdrawn, Currently Amended) The polishing pad of Claim 1 ~~The method of claim 1, wherein the crosslinking agent has at least two functional groups each of which has an active hydrogen atom reactable with an isocyanate group, in a molecule.~~

3. (Withdrawn, Currently Amended) The polishing pad of Claim 1, wherein the crosslinking agent is a polyol and/or a polyamine.

4. (Withdrawn, Currently Amended) The polishing pad of Claim 1 ~~The method of claim 1, wherein the crosslinking agent comprises a component having a number average molecular weight of not higher than 5,000 in an amount of not smaller than 30 wt% based on 100 wt% of the crosslinking agent.~~

5. (Withdrawn, Currently Amended) The polishing pad of Claim 1 ~~The method of claim 1, wherein:~~

~~the crosslinking agent is a polyol,~~

~~in the step of producing the mixed solution, an isocyanate terminated urethane prepolymer, or a polyisocyanate and an isocyanate terminated urethane prepolymer is/are used,~~

~~the isocyanate terminated urethane prepolymer is obtained by reacting a compound having at least two hydroxyl groups in a molecule with a polyisocyanate in an equivalent ratio of the hydroxyl group (OH group) to an isocyanate group (NCO group) of 1/1.8 to 1/2.4, and the equivalent ratio of hydroxyl groups in the crosslinking agent to isocyanate groups in the isocyanate raw material (OH group/NCO group) is 1/0.9 to 1/1.4.~~

6. (Withdrawn, Currently Amended) The polishing pad of Claim 5 ~~The method of claim 5~~, wherein the polyol is a diol and/or a triol.

7. (Currently Amended) A polishing pad ~~obtained according to the method of claim 4~~, comprising a polishing layer having water-soluble particles dispersed in a polymer matrix, said water-soluble particles having an average particle diameter of 10 to 90 µm.

8. (Original) The polishing pad of claim 7, wherein the volume of the water-soluble particles is 0.5 to 70% by volume when the volume of the polishing layer in the polishing pad is 100%.

9. (Currently Amended) The polishing pad of claim 7, wherein said polishing pad shows a tensile product of 50 to 20,000 kgf/cm for a tensile test conducted at a temperature of 30°C and a pulling rate of 500 mm/min ~~is 50 to 20,000 kgf/cm~~.

10 (New) The polishing pad of claim 7, wherein said polishing pad shows a tensile product of 500 to 15,000 kgf/cm for a tensile test conducted at a temperature of 30°C and a pulling rate of 500 mm/min.

11. (New) The polishing pad of claim 7, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

12. (New) The polishing pad of claim 8, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

13. (New) The polishing pad of claim 9, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

14. (New) The polishing pad of claim 10, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

15. (New) The polishing pad of claim 1, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

16. (New) The polishing pad of claim 2, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

17. (New) The polishing pad of claim 3, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

18. (New) The polishing pad of claim 4, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

19. (New) The polishing pad of claim 5, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.

20. (New) The polishing pad of claim 6, wherein said water-soluble particles are  $\beta$ -cyclodextrin particles.